

RECEIVED

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ILLINOIS COMMERCE COMMISSION
CONSUMER AFFAIRS DIVISION
SPRINGFIELD OFFICE

September 15, 1999

CERTIFIED MAIL/RETURN RECEIPT REQUESTED

ILLINOIS COMMERCE COMMISSION

527 E. Capitol Avenue
Post Office Box 4905
Springfield, IL 62708

RE: **INLAND PAPERBOARD AND PACKAGING, INC.**
(F/K/A INLAND CONTAINER CORPORATION)
11600 W. Grand Avenue
Unincorporated Leyden Township, Illinois
Gregory J. Cagnassola (317) 879-4573

INFORMAL COMPLAINT

Inland Paperboard and Packaging, Inc. ("Inland") is hereby filing an "INFORMAL COMPLAINT" with the Illinois Commerce Commission for erroneous charges, within our electric bills, beginning before December 1989. We have enclosed an original and 3 copies and would request that one copy be time stamped and returned in the enclosed self-addressed stamped envelope.

I. MUNICIPAL TAXES AND FRANCHISE COSTS

Commonwealth Edison Company has violated: (1) The Illinois Public Utilities Act; (2) The Illinois Municipal Code; (3) Ordinances of Franklin Park, Illinois; (4) State of Illinois Statutes; and (5) Tariffs by imposing Municipal Taxes and Franchise Costs imposed by the Village of Franklin Park onto Inland's electric bills for a period of over 8 years even though the property where the electric service was provided is located in an unincorporated area.

Shortly after it first discovered that it was erroneously being charged for taxes and franchise costs applicable only to residents of Franklin Park, Illinois, Inland presented detailed claims, evidence and electric bills, to Commonwealth Edison company on 10/14/98. The electric bills represented within those claims were for the 95 months from 12/05/89 to 10/30/97.

1. ComEd imposed and collected Municipal Taxes within Inland's electric bills for over 95 months from before 12/05/89 up until 10/30/97;

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2. ComEd imposed and collected Franchise Costs within Inland's electric bills for 31 months from 04/05/95 up until 10/30/97;
3. ComEd voluntarily eliminated the illegally collected Municipal Taxes and Franchise Costs from Inland's electric bills on 10/30/97;
4. ComEd did not voluntarily refund those illegally collected taxes which were erroneously imposed upon Inland's past electric bills;
5. ComEd has refused to refund those illegally collected taxes which were erroneously imposed upon Inland's past electric bills,

Commonwealth Edison Company knew that the Municipal Taxes and Franchise Costs should never have been imposed upon our electric bills because:

- A. Inland's facility has always been located within an unincorporated area of Leyden Township.
- B. Every one of the over 95 electric bills ComEd sent to Inland proves that they were knowledgeable about our facility being within an unincorporated area of Leyden Township, since every bill was designated with a service address shown as "Leyden Twp".
- C. Ultimately, ComEd unilaterally eliminated those erroneous Municipal Taxes and Franchise Costs that they illegally collected from Inland in October 1997 and never disclosed why, and
- D. The taxes collected from Inland were improper and inconsistent with Illinois law and also with the Ordinance that established the Municipal Utility Tax within the Village of Franklin Park. (See copy of Ordinance Number 8990 G 12)

This discriminatory and unequal treatment impacted Inland's electricity expenses and correspondingly impacted Inland's cost of production resulting in greater costs to our customers and placed Inland at a competitive disadvantage in the market place for a period of more than 8 years. Our neighbors, within unincorporated Leyden Township, did not have these taxes imposed upon them.

ComEd's negligence is obvious and supported by evidence that we are also presenting to you. ComEd has continued to avoid responsibility for their mistake and declined Inland's full refund request.

With respect to the above, it should be noted that ComEd's "town code" within the assigned account number on Inland's electric bills was designated as "JE" up until 09/03/93 or 10/05/93. Then it was designated as "BF" up until 10/30/97. Those "town codes" were known by ComEd to be within their meter reader's card of Franklin Park. However, we have been unable to confirm if Commonwealth Edison Company ever gave all or any of the 5.150% for Municipal

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Taxes and/or 0.22751% for Franchise Costs, that they collected from us during those more than 95 months, to the Village of Franklin Park, Illinois.

During the 95 months from 12/05/89, up until 10/30/97, Inland's over-payments were:

- MUNICIPAL TAXES = \$138,122.84
- PLUS our over-payments due to
- FRANCHISE COSTS = \$2,165.65, (\$1,254.60 + \$911.05).

(See the enclosed copy of our 3 page spreadsheet listing each of the 95 monthly over-charges from 12/05/89 to 10/30/97)

We have been unable to compile and summarize our over-payments for all of our erroneous charges incurred before 12/05/89, but, we estimate our additional over-payments to have been equal to \$5,000.

As evidenced by the "Illinois Municipal Code" and also as evidence by the "Municipal Utility Tax" ordinance within every municipality that passed and approved one, INLAND was exempt from all Municipal Taxes and also from all Franchise Costs.

As stated within the "Illinois Municipal Code" (65 ILCS 5 - Sec. 8-11-2)

"The corporate authorities of any municipality may tax any or all of the following occupations or privileges:

3. Persons engaged in the business of distributing, supplying, furnishing, or selling electricity for use or consumption within the corporate limits of the municipality, and not for resale, at a rate not to exceed 5% of the gross receipts therefrom."

Every municipality that imposes a Municipal Tax and/or Franchise Cost, including the Village of Franklin Park, as quoted below, has the following similar statement within their ordinance:

"NOW, THEREFORE, be it ordained by the President and the Board of Trustees of the Village of Franklin Park, Cook County, Illinois, as follows:

Section 1. That a tax is imposed on all persons engaged in the following occupations or privileges:

(c) Persons engaged in the business of distributing, supplying, furnishing, or selling electricity for use or consumption within the corporate limits of the Village of Franklin Park, and not for resale, at the rate of five percent (5.0%) of the gross receipts therefrom."

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Inland's facility is not located within the corporate limits of any municipality. Inland did not ever use or consume electricity within the corporate limits of the Village of Franklin Park or any other municipality.

Inland was entitled to pay the lowest possible cost for electricity for which we qualified so that we could have competed effectively in our industry's marketplace. ComEd's actions resulted in Inland being discriminated against by having erroneous charges willfully, knowingly and illegally imposed in violation of the Illinois Public Utilities Act including, without limitation, Sections 9-221, 9-240 and 9-241 thereof.

ComEd has further refused to refund all of Inland's over-payments, with interest: (1) Even after they admitted their charges were erroneous by eliminating them; and (2) Even after we informed them that we became aware of their over-charges and their conscious knowledge of their over-charges; and (3) Even after we provided them with proof that they should not have ever imposed those charges in the first place.

We are enclosing a copy of:

1. Our 1997 Cook County Real Estate Tax Bill #12-30-102-002-0000 070 showing our facility to be within Leyden Township and the Tax Code to be 20011;
2. The Assessor Assessment Roll from the Office of the Cook County Assessor showing our Tax Code to be 20011;
3. The Tax Code Rate Report from the Office of the County Clerk showing that no tax payments were made to any incorporated Agency, since we are within an unincorporated area of Leyden Township; and
4. An example of a Tax Code Rate Report for properties within an incorporated area.

Inland's exemption from all Municipal Taxes and also from all Franchise Costs is based upon:

- a. Illinois Municipal Code (65 ILCS 5 - Sec. 8-11-12);
- b. All municipal ordinances, that passed and approved a "Municipal Utility Tax"; (See the enclosed Ordinance for the Village of Franklin Park)
- c. Illinois Public Utilities Act - Section 9-221 and Section 9-222;
- d. Illinois Public Utilities Act - Section 9-251, Section 9-252 and 9-252.1;
- e. Illinois Public Utilities Act - Section 9-241;
- f. Rider 23 - Municipal and State Tax Additions.

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II. INTEREST TO BE PAID ON REFUNDED OVER-CHARGES

In accordance with the "83 Illinois Administrative Code" Sections 280.75 and 280.76 and also the "Illinois Commerce Commission - Public Utility Act", Article IX, Sections 9-221 and 9-222,

"...the utility shall refund the over-charges with interest from the date of over-payment by the customer."

and

"...the utility shall pay interest on such refund at the rate established by the Commission..."

and

"... a refund to the appropriate customers of the excess, if any, with interest, ..."

Also, in accordance with ILCS 5/9-252 and also with ILCS 5/9-252.1, Inland's refund should include "... interest, at the legal rate from the date of payment of such excessive or unjustly discriminatory amount", ... along with "reasonable attorney fees".

III. CONCLUSION

Inland is hereby requesting that the ILLINOIS COMMERCE COMMISSION compel COMMONWEALTH EDISON COMPANY to retroactively comply with the laws within the State of Illinois and also with the Ordinance within the Village of Franklin Park along with other statutes and tariffs and order them to refund \$140,288 of OVER-PAYMENTS PLUS \$43,230 of compounded INTEREST which are due to Inland.

THEREFORE, the total refund due to Inland, as of September 1999, equals \$183,518 PLUS imposed penalties associated with their actions and associated attorney fees.

Sincerely,



Gregory J. Cagnassola

GJC:mab

Enclosures

cc: Dave Geiger - Inland/Northlake #19
Steve Wolfe - Inland/Northlake #19
Bill White - Inland/Crawfordsville #27

AN ORDINANCE ESTABLISHING A MUNICIPAL UTILITY TAX
WITHIN THE VILLAGE OF FRANKLIN PARK

WHEREAS, the President and Board of Trustees of the Village of Franklin Park have received reports from staff, including reports from departments regarding necessary maintenance and improvements of infrastructure and repairs in order to extend the useful life of equipment currently in service, and also from the administrative offices of the Village, including the Village Comptroller and the Office of Public Works, which indicate that the expenses of the Village for such activities will continue to increase at a disproportionate rate to the increase in revenues derived from existing sources; and

WHEREAS, careful consideration has been given to the economic viability of initiating a municipal utility tax within the Village of Franklin Park in order to generate necessary general revenues to address required expenditures for the above stated purposes and also to contribute to expenditures incurred in other improvements within the Village, obligated expenses to pension programs and retirement programs of Village employees, and other expenses as reflected in the Village's annual appropriation ordinance; and

WHEREAS, it is estimated that sufficient revenue will be generated for purposes of these needs and that there may be an opportunity in the future, provided specific project improvements are funded by their own legislative approvals, to reduce or abate the municipal utility tax as hereby imposed, however no such reduction or abatement shall occur absent appropriate approval and action by the Corporate Authorities of the Village of Franklin Park;

NOW, THEREFORE, be it ordained by the President and the Board of Trustees of the Village of Franklin Park, Cook County, Illinois, as follows:

SECTION 1. That a tax is imposed on all persons engaged in the following occupations or privileges:

(a) Persons engaged in the business of transmitting messages by means of electricity, including but not limited to all telephone services and systems, at the rate of five percent (5.0%) of the gross receipts for such business originating within the corporate limits of the Village of Franklin Park.

(b) Persons engaged in the business of distributing, supplying, furnishing, or selling gas for use or consumption within the corporate limits of the Village of Franklin Park, and not for resale, at the rate of five percent (5.0%) of the gross receipts therefrom.

(c) Persons engaged in the business of distributing, supplying, furnishing, or selling electricity for use or consumption within the corporate limits of the Village of Franklin Park, and not for resale, at the rate of five percent (5.0%) of the gross receipts therefrom.

SECTION 2. That no tax is imposed by this Ordinance with respect to any transaction in interstate commerce or otherwise to the extent to which such

business may not, under the Constitution and Statutes of the United States, be made subject to taxation by this State or any political subdivision thereof; nor shall any persons engaged in the business of distributing, supplying, furnishing or selling gas, water or electricity, or engaged in the business of transmitting messages be subject to taxation under the provisions of this Ordinance for such transactions as are or may become subject to taxation under the provisions of the "Municipal Retailers' Occupation Tax Act" authorized by Section 8-11-1 of the "Illinois Municipal Code", approved May 29, 1961, as amended.

SECTION 3. That such tax shall be in addition to the payment of money, or value of products or services furnished to this municipality by the taxpayer as compensation for the use of its streets, alleys, or other public places, or installation and maintenance therein, thereon or thereunder of poles, wires, pipes or other equipment used in the operation of the taxpayer's business.

SECTION 4. That for the purposes of this ordinance the following definitions shall apply:

(a) "Gross receipts" means the consideration received for the transmission of messages, or for distributing, supplying, furnishing or selling gas or electricity for use or consumption and not for resale, as the case may be; and for all services rendered in connection therewith valued in money, whether received in money or otherwise, including cash, credit, services and property of every kind and material and for all services rendered therewith; and shall be determined without any deduction on account of the cost of transmitting said messages, without any deduction on account of the cost of the service, product or commodity supplied, the cost of materials used, labor or service cost, or any other expenses whatsoever. "Gross receipts" shall not include receipts received from the Village of Franklin Park for the sale to said municipality of any of the utility products or service mentioned above and shall not include charges added to customers' bills in respect of other taxes.

(b) "Transmittal messages," in addition to the usual and popular meaning of person to person communication, shall include the furnishing, for a consideration, of services or facilities (whether owned or leased), or both, to persons in connection with the transmission of messages where such persons do not, in turn, receive any consideration in connection therewith, but shall not include such furnishing of services or facilities to persons for the transmission of messages to the extent that any such services or facilities for the transmission of messages are furnished for a consideration, by such persons to other persons, for the transmission of messages.

(c) "Person" means any natural individual, firm, trust, estate, partnership, association, joint stock company, joint adventure, corporation, municipal corporation or political subdivision of this State, or a receiver, trustee, conservator or other representative appointed by order of any court.

SECTION 5. That this ordinance shall take effect after publication and the tax provided for herein shall be based on the gross receipts, as herein defined, actually paid to the taxpayer for services billed on or after the first day of September, 1989.

SECTION 6. That on or before the last day of January, 1990, each taxpayer shall make a return to the Village Comptroller for the months of September,

October and November, 1989, stating:

1. The taxpayer's name;
2. Principal place of business;
3. Gross receipts during those months upon the basis of which the tax is imposed;
4. Amount of tax; and
5. Such other reasonable and related information as the Corporate Authorities may require.

On or before the last day of every third month thereafter, each taxpayer shall make a like return to the Village Comptroller for a corresponding three months period.

The taxpayer making the return herein provided for shall, at the time of making such return, pay to the Village Treasurer, the amount of tax herein imposed, provided that in connection with any return the taxpayer may, if he so elects, report and pay an amount based upon his total billings of business subject to the tax during the period for which the return is made (exclusive of any amounts previously billed) with prompt adjustments of later payments based upon any differences between such billings and the taxable gross receipts.

SECTION 7. That if it shall appear that an amount of tax has been paid which was not due under the provisions of this Ordinance, whether as the result of a mistake of fact or an error of law, then such amount shall be credited against any tax due, or to become due, under this Ordinance from the taxpayer who made the erroneous payment; provided that no amounts erroneously paid more than three (3) years prior to the filing of a claim therefore shall be so credited.

SECTION 8. That no action to recover any amount of tax due under the provisions of this Ordinance shall be commenced more than three (3) years after the due date of such amount.

SECTION 9. That any taxpayer who fails to make a return, or who makes a fraudulent return, or who wilfully violates any other provision of this ordinance is guilty of a misdemeanor and, upon conviction thereof, shall be fined not less than one hundred dollars (\$100.00) nor more than two hundred dollars (\$200.00) and in addition shall be liable in a civil action for the amount of tax due.

SECTION 10. That any Ordinance or part of any Ordinance in conflict with the provisions of this Ordinance is hereby repealed solely to the extent of such conflict.

SECTION 11. That if any portion of this Ordinance is determined by a Court of competent jurisdiction to be invalid or unenforceable, then such portion shall be severed herefrom and the remaining portions continue in full force and effect.

SECTION 12. That this Ordinance shall be in full force and effect from and after its passage, approval and publication in pamphlet form in the manner as provided by law.

PASSED this 26th day of June, 1989.

AYES 5 NAYS 1 ABSENT -

Mr. Schulze Ms. Garoppolo Mr. Neuzil

Mr. Pedersen

Mr. Kopera

Mr. Kabler

APPROVED by me this 26th day of June, 1989.

Jack B. Sullivan
Village President

Attest:

Joe Thomas Jr.
Village Clerk

Published in pamphlet form
this 26th day of June, 1989,
by Order of the Corporate Authorities
of the Village of Franklin Park, Cook County, Illinois.

Joe Thomas Jr.
Village Clerk

08/23/93

To: ILLINOIS COMMERCE COMMISSION

From: INLAND PAPERBOARD and PACKAGING, INC.
(F/K/A INLAND CONTAINER CORPORATION)

Re: INLAND CONTAINER CORPORATION

11600 W. Grand Avenue

Northlake, Illinois 60164-0246

Unincorporated Leyden Township

(708) 562-6100

ComEd Account #DC97-JE-12050 ended on 09/03/93 or on 10/05/93.

ComEd Account #DC97-BF-12050 ended on 10/30/97 and #DC97-HT-12050 began on 10/30/97.

Present ComEd Account is #02630-86002

| Billing Periods | | | FRANCHISE COST | + | MUNICIPAL TAX | = | TOTAL | |
|-----------------|----|----------|-------------------|---|------------------|---|-------------|-----|
| 12/05/89 | to | 01/04/90 | \$ - | + | \$ 1,189.12 | = | \$ 1,189.12 | |
| 01/04/90 | to | 02/02/90 | \$ - | + | \$ 1,247.14 | = | \$ 1,247.14 | |
| 02/02/90 | to | 03/07/90 | \$ - | + | \$ 1,412.78 | = | \$ 1,412.78 | |
| 03/07/90 | to | 04/04/90 | \$ - | + | \$ 1,263.23 | = | \$ 1,263.23 | |
| 04/04/90 | to | 05/04/90 | \$ - | + | \$ 1,335.58 | = | \$ 1,335.58 | |
| 05/04/90 | to | 06/05/90 | \$ - | + | \$ 1,402.04 | = | \$ 1,402.04 | |
| 06/05/90 | to | 07/05/90 | \$ - | + | \$ 1,317.11 | = | \$ 1,317.11 | |
| 07/05/90 | to | 08/03/90 | \$ - | + | \$ 1,210.22 | = | \$ 1,210.22 | |
| 08/03/90 | to | 09/04/90 | \$ - | + | \$ 1,276.26 | = | \$ 1,276.26 | |
| 09/04/90 | to | 10/03/90 | \$ - | + | \$ 1,319.83 | = | \$ 1,319.83 | |
| 10/03/90 | to | 11/02/90 | \$ - | + | \$ 1,152.98 | = | \$ 1,152.98 | |
| 11/02/90 | to | 12/05/90 | \$ - | + | \$ 1,132.35 | = | \$ 1,132.35 | |
| 12/05/90 | to | 01/04/91 | \$ - | + | \$ 789.07 | = | \$ 789.07 | |
| 01/04/91 | to | 02/04/91 | \$ - | + | \$ 1,302.82 | = | \$ 1,302.82 | (a) |
| 02/04/91 | to | 03/07/91 | \$ - | + | \$ 1,380.52 | = | \$ 1,380.52 | |
| 03/07/91 | to | 04/05/91 | \$ - | + | \$ 1,255.21 | = | \$ 1,255.21 | (b) |
| 04/05/91 | to | 05/08/91 | \$ - | + | \$ 1,290.34 | = | \$ 1,290.34 | |
| 05/08/91 | to | 06/05/91 | \$ - | + | \$ 1,368.49 | = | \$ 1,368.49 | |
| 06/05/91 | to | 07/05/91 | \$ - | + | \$ 1,705.80 | = | \$ 1,705.80 | |
| 07/05/91 | to | 08/05/91 | \$ - | + | \$ 1,589.58 | = | \$ 1,589.58 | |
| 08/05/91 | to | 09/04/91 | \$ - | + | \$ 1,584.69 | = | \$ 1,584.69 | |
| 09/04/91 | to | 10/03/91 | \$ - | + | \$ 1,628.94 | = | \$ 1,628.94 | |
| 10/03/91 | to | 11/04/91 | \$ - | + | \$ 1,211.11 | = | \$ 1,211.11 | |
| 11/04/91 | to | 12/05/91 | \$ - | + | \$ 1,456.74 | = | \$ 1,456.74 | |
| 12/05/91 | to | 01/06/92 | \$ - | + | \$ 1,337.84 | = | \$ 1,337.84 | |
| 01/06/92 | to | 02/04/92 | \$ - | + | \$ 1,342.54 | = | \$ 1,342.54 | |
| 02/04/92 | to | 03/06/92 | \$ - | + | \$ 1,570.72 | = | \$ 1,570.72 | |
| 03/06/92 | to | 04/08/92 | \$ - | + | \$ 1,342.75 | = | \$ 1,342.75 | |
| 04/08/92 | to | 05/06/92 | \$ - | + | \$ 1,396.28 | = | \$ 1,396.28 | |
| 05/06/92 | to | 06/05/92 | \$ - | + | \$ 1,398.34 | = | \$ 1,398.34 | |
| 06/05/92 | to | 07/07/92 | \$ - | + | \$ 1,500.00 | = | \$ 1,500.00 | (c) |
| 07/07/92 | to | 08/05/92 | \$ - | + | \$ 1,622.17 | = | \$ 1,622.17 | |

| | | | | | | | | | | | | |
|--|----------|----|----------|----|-------|---|----|----------|---|----|----------|-----|
| | 08/05/82 | to | 09/03/92 | \$ | - | + | \$ | 1,678.55 | = | \$ | 1,678.55 | |
| | 08/03/82 | to | 10/05/92 | \$ | - | + | \$ | 1,683.12 | = | \$ | 1,683.12 | |
| | 10/05/92 | to | 11/04/92 | \$ | - | + | \$ | 1,448.06 | = | \$ | 1,448.06 | |
| | 11/04/92 | to | 12/07/92 | \$ | - | + | \$ | 1,414.52 | = | \$ | 1,414.52 | |
| | 12/07/92 | to | 01/06/93 | \$ | - | + | \$ | 1,278.63 | = | \$ | 1,278.63 | |
| | 01/06/93 | to | 02/04/93 | \$ | - | + | \$ | 1,461.93 | = | \$ | 1,461.93 | |
| | 02/04/93 | to | 03/09/93 | \$ | - | + | \$ | 1,630.10 | = | \$ | 1,630.10 | |
| | 03/09/93 | to | 04/06/93 | \$ | - | + | \$ | 1,455.51 | = | \$ | 1,455.51 | |
| | 04/06/93 | to | 05/06/93 | \$ | - | + | \$ | 1,500.00 | = | \$ | 1,500.00 | (d) |
| | 05/06/93 | to | 06/07/93 | \$ | - | + | \$ | 1,515.97 | = | \$ | 1,515.97 | |
| | 06/07/93 | to | 07/07/93 | \$ | - | + | \$ | 1,780.14 | = | \$ | 1,780.14 | |
| | 07/07/93 | to | 08/05/93 | \$ | - | + | \$ | 1,591.47 | = | \$ | 1,591.47 | |
| | 08/05/93 | to | 09/03/93 | \$ | - | + | \$ | 1,722.87 | = | \$ | 1,722.87 | |
| | 09/03/93 | to | 10/05/93 | \$ | - | + | \$ | 1,748.71 | = | \$ | 1,748.71 | |
| | 10/05/93 | to | 11/03/93 | \$ | - | + | \$ | 1,543.08 | = | \$ | 1,543.08 | |
| | 11/03/93 | to | 12/06/93 | \$ | - | + | \$ | 1,179.64 | = | \$ | 1,179.64 | |
| | 12/06/93 | to | 01/05/94 | \$ | - | + | \$ | 1,050.40 | = | \$ | 1,050.40 | |
| | 01/05/94 | to | 02/03/94 | \$ | - | + | \$ | 1,139.33 | = | \$ | 1,139.33 | |
| | 02/03/94 | to | 03/07/94 | \$ | - | + | \$ | 1,226.53 | = | \$ | 1,226.53 | |
| | 03/07/94 | to | 04/06/94 | \$ | - | + | \$ | 1,082.41 | = | \$ | 1,082.41 | |
| | 04/06/94 | to | 05/05/94 | \$ | - | + | \$ | 1,037.92 | = | \$ | 1,037.92 | |
| | 05/05/94 | to | 06/06/94 | \$ | - | + | \$ | 1,112.88 | = | \$ | 1,112.88 | |
| | 06/06/94 | to | 07/06/94 | \$ | - | + | \$ | 1,205.80 | = | \$ | 1,205.80 | |
| | 07/06/94 | to | 08/04/94 | \$ | - | + | \$ | 1,202.92 | = | \$ | 1,202.92 | |
| | 08/04/94 | to | 08/02/94 | \$ | - | + | \$ | 1,270.65 | = | \$ | 1,270.65 | |
| | 08/02/94 | to | 10/04/94 | \$ | - | + | \$ | 1,265.69 | = | \$ | 1,265.69 | |
| | 10/04/94 | to | 11/02/94 | \$ | - | + | \$ | 1,071.68 | = | \$ | 1,071.68 | |
| | 11/02/94 | to | 12/05/94 | \$ | - | + | \$ | 1,425.81 | = | \$ | 1,425.81 | |
| | 12/05/94 | to | 01/05/95 | \$ | - | + | \$ | 1,336.15 | = | \$ | 1,336.15 | |
| | 01/05/95 | to | 02/03/95 | \$ | - | + | \$ | 1,426.41 | = | \$ | 1,426.41 | |
| | 02/03/95 | to | 03/08/95 | \$ | - | + | \$ | 1,504.54 | = | \$ | 1,504.54 | |
| | 03/08/95 | to | 04/04/95 | \$ | - | + | \$ | 1,446.94 | = | \$ | 1,446.94 | |
| | 04/04/95 | to | 05/04/95 | \$ | 8.42 | + | \$ | 1,430.32 | = | \$ | 1,438.74 | |
| | 05/04/95 | to | 06/05/95 | \$ | 63.62 | + | \$ | 1,443.39 | = | \$ | 1,507.01 | |
| | 06/05/95 | to | 07/05/95 | \$ | 70.52 | + | \$ | 1,599.86 | = | \$ | 1,670.38 | |
| | 07/05/95 | to | 08/03/95 | \$ | 75.91 | + | \$ | 1,722.13 | = | \$ | 1,798.04 | |
| | 08/03/95 | to | 09/01/95 | \$ | 75.65 | + | \$ | 1,716.30 | = | \$ | 1,791.95 | |
| | 09/01/95 | to | 10/03/95 | \$ | 81.58 | + | \$ | 1,850.92 | = | \$ | 1,932.50 | |
| | 10/03/95 | to | 11/01/95 | \$ | 65.60 | + | \$ | 1,488.27 | = | \$ | 1,553.87 | |
| | 11/01/95 | to | 12/04/95 | \$ | 65.03 | + | \$ | 1,475.28 | = | \$ | 1,540.31 | |
| | 12/04/95 | to | 01/04/96 | \$ | 63.47 | + | \$ | 1,440.02 | = | \$ | 1,503.49 | |
| | 01/04/96 | to | 02/02/96 | \$ | 66.82 | + | \$ | 1,518.09 | = | \$ | 1,582.91 | |
| | 02/02/96 | to | 03/05/96 | \$ | 88.85 | + | \$ | 1,562.03 | = | \$ | 1,630.88 | |
| | 03/05/96 | to | 04/03/96 | \$ | 86.12 | + | \$ | 1,500.13 | = | \$ | 1,586.25 | |
| | 04/03/96 | to | 05/02/96 | \$ | 88.04 | + | \$ | 1,543.68 | = | \$ | 1,611.72 | |
| | 05/02/96 | to | 06/03/96 | \$ | 71.42 | + | \$ | 1,620.36 | = | \$ | 1,691.78 | |
| | 06/03/96 | to | 07/02/96 | \$ | 81.01 | + | \$ | 1,837.81 | = | \$ | 1,918.82 | |
| | 07/02/96 | to | 08/01/96 | \$ | 82.11 | + | \$ | 1,862.88 | = | \$ | 1,944.99 | |
| | 08/01/96 | to | 08/30/96 | \$ | 77.95 | + | \$ | 1,788.42 | = | \$ | 1,846.37 | |
| | 08/30/96 | to | 10/01/96 | \$ | 87.11 | + | \$ | 1,976.45 | = | \$ | 2,083.58 | |
| | 10/01/96 | to | 10/30/96 | \$ | 68.38 | + | \$ | 1,550.82 | = | \$ | 1,619.28 | |
| | 10/30/96 | to | 12/02/96 | \$ | 71.39 | + | \$ | 1,619.60 | = | \$ | 1,690.99 | |
| | 12/02/96 | to | 01/03/97 | \$ | 70.16 | + | \$ | 1,591.78 | = | \$ | 1,681.94 | |
| | 01/03/97 | to | 02/04/97 | \$ | 70.59 | + | \$ | 1,601.60 | = | \$ | 1,672.19 | |
| | 02/04/97 | to | 03/05/97 | \$ | 67.74 | + | \$ | 1,536.94 | = | \$ | 1,604.68 | |

| | | | | | | | | | | |
|---|----|----------|----|----------|---|----|------------|---|----|------------|
| 03/05/97 | to | 04/03/97 | \$ | 67.72 | + | \$ | 1,538.36 | = | \$ | 1,604.08 |
| 04/03/97 | to | 05/02/97 | \$ | 69.09 | + | \$ | 1,566.87 | = | \$ | 1,635.96 |
| 05/02/97 | to | 06/03/97 | \$ | 68.29 | + | \$ | 1,549.33 | = | \$ | 1,617.62 |
| 06/03/97 | to | 07/02/97 | \$ | 73.78 | + | \$ | 1,673.83 | = | \$ | 1,747.61 |
| 07/02/97 | to | 08/01/97 | \$ | 80.36 | + | \$ | 1,823.17 | = | \$ | 1,903.53 |
| 08/01/97 | to | 09/02/97 | \$ | 78.69 | + | \$ | 1,785.24 | = | \$ | 1,863.93 |
| 09/02/97 | to | 10/01/97 | \$ | 74.27 | + | \$ | 1,685.07 | = | \$ | 1,759.34 |
| 10/01/97 | to | 10/30/97 | \$ | 65.98 | + | \$ | 1,496.94 | = | \$ | 1,562.92 |
| 10/30/97 | to | 12/03/97 | \$ | - | + | \$ | - | = | \$ | - |
| 12/03/97 | to | 01/06/98 | \$ | - | + | \$ | - | = | \$ | - |
| 01/06/98 | to | 02/04/98 | \$ | - | + | \$ | - | = | \$ | - |
| 02/04/98 | to | 03/05/98 | \$ | - | + | \$ | - | = | \$ | - |
| 03/05/98 | to | 04/03/98 | \$ | - | + | \$ | - | = | \$ | - |
| 04/03/98 | to | 05/04/98 | \$ | - | + | \$ | - | = | \$ | - |
| 05/04/98 | to | 06/03/98 | \$ | - | + | \$ | - | = | \$ | - |
| 06/03/98 | to | | \$ | - | + | \$ | - | = | \$ | - |
| | to | | \$ | - | + | \$ | - | = | \$ | - |
| | to | | \$ | - | + | \$ | - | = | \$ | - |
| | to | | \$ | - | + | \$ | - | = | \$ | - |
| TOTALS 12/05/89 to 10/30/97 | | | \$ | 2,165.65 | + | \$ | 138,122.84 | = | \$ | 140,288.49 |
| Averages (for 31 & 36 months) | | | \$ | 127.38 | | \$ | 1,453.92 | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| (a) The data on the missing page #1 of this bill was calculated using the data on pages #2, #3, and #4. | | | | | | | | | | |
| (b) The data on the missing page #2 of this bill was calculated using the data on pages #1, #3, and #4. | | | | | | | | | | |
| (c) The Municipal Taxes were approximated since this bill, (06/05/92 to 07/07/92), is missing. | | | | | | | | | | |
| (d) The Municipal Taxes were approximated since this bill, (04/06/93 to 05/06/93), is missing. | | | | | | | | | | |

0011 1997 LEYDEN

12-30-102-002-0000 070

97-1

LATE PAYMENT SCHEDULE - 1ST INSTALLMENT WAS DUE MARCH 1, 1998

IF PAID ON OR
BETWEEN THESE DATESLATE PAYMENT
AMOUNT DUE IS

| |
|------|
| 0.00 |
| 0.00 |
| 0.00 |

P

1ST INSTALLMENT PAID IN FULL

12-30-102-002-0000
INLAND CONTAINER CORP

OR CURRENT OWNER

4030 VINCENTNES RD

INDIANAPOLIS IN 46208-3007

TAX AMT.

INTEREST

COST

TOTAL

COOK COUNTY COLLECTOR

PROOF OF PAYMENT - 1997

BRIDGEVIEW BRANCH OFFICE
10250 SOUTH 78TH AVENUE
BRIDGEVIEW, ILLINOIS 60455WHEATLAND BRANCH OFFICE
108TH AND KEEPA AVENUE
WHEATLAND, ILLINOIS 60426WATWOOD BRANCH OFFICE
WATWOOD CIVIC CENTER
1500 WATWOOD BLVD
WATWOOD, ILLINOIS 60153SACKIE BRANCH OFFICE
2500 OLD CINCINNATI ROAD
SACKIE, ILLINOIS 60477REI ILLINOIS BRANCH OFFICE
2121 CUCULO AVENUE
BULL MC MEADAMS, ILLINOIS 60108

| | | | | |
|-------------------------------------|---|-------------------------|---------------|-------------------------|
| PLUME 070 | PERMANENT REAL ESTATE TAX MAP NUMBER | 12-30-102-002-0000 | TOWN 28011 | LEYDEN |
| 1ST ESTIMATED AMOUNT DUE \$6,249.87 | | | | |
| DATE PAID | TAX AMOUNT PAID | BACK TAXES/ARREARS TAX | INTEREST PAID | COST PAID |
| 03-03-98 | \$6,249.87 | STATUTORY INTEREST PAID | | SERIAL NO. 031898061208 |
| 2ND FINAL AMOUNT DUE | | | | |
| DATE PAID | TAX AMOUNT PAID | INTEREST PAID | COST PAID | SERIAL NO. |
| | | | | |
| 1ST ESTIMATED BALANCE DUE | | | | |
| 2ND FINAL BALANCE DUE | | | | |

PAYMENT INFORMATION HAS BEEN TRANSMITTED FROM THE WARRANT
AGENCY TO THE OFFICE OF THE COUNTY CLERK

E. J. Powell COOK COUNTY COLLECTOR

PCL 6-63

ADJUSTED VALUATION
STATE EQUALIZATION TAX OR
EQUALIZED VALUATION
CURRENT TAX RATE
ORDINANCE BEFORE EXEMPTION
OR CITIZENS HOMESTEAD DEDUCTION
OR TAX FREEDOM DEDUCTION
HOMESOWNERS EXEMPTION DEDUCTION
TOTAL TAXES AFTER EXEMPTION
PRIOR YEAR EQUALIZED VALUATION
PRIOR YEAR TAX RATE
PRIOR YEAR TOTAL TAXES

INLAND CONTAINER CORP
OR CURRENT OWNER
4030 VINCENTNES RD
INDIANAPOLIS IN 46208-3007

HOURS 9AM TO 5PM MONDAY THRU FRIDAY

1ST INSTALLMENT DUE DATE-MARCH 1, 1998

WHEN PAYING BY MAIL, PLEASE DETACH AND KEEP FOR YOUR RECORD.

IF YOU PAY AFTER THE DUE DATE(S), USE THE PAYMENT SCHEDULE ON EACH PAYMENT SLIP. THE STATUTORY 1.5% PENALTY PER
MONTH ON UNPAID BALANCES HAS BEEN CALCULATED FOR YOU, DEPENDING ON DATE OF PAYMENT. YOU MAY SUBMIT ONE CHECK FOR THE
GRAND TOTAL DUE.

0011 1997 LEYDEN

12-30-102-002-0000 070

97-2

IF PAID ON OR
BETWEEN THESE DATESLATE PAYMENT
AMOUNT DUE IS

| |
|------|
| 0.00 |
| 0.00 |
| 0.00 |

P

12-30-102-002-0000

INLAND CONTAINER CORP

OR CURRENT OWNER

4030 VINCENTNES RD

INDIANAPOLIS IN 46208-3007

TAX AMT.

INTEREST

COST

TOTAL

01/23/97

OFFICE OF THE COOK COUNTY ASSESSOR

PAGE

96

TOWNSHIP LEYDEN

1996

ASSESSOR ASSESSMENT ROLL

| PERMANENT INDEX NUMBER | VOL | UNIMPROVED LAND | IMPROVED LAND | IMPROVEMENTS | TAX CODE | CLASS NA-MI |
|---------------------------|-----|--------------------|------------------|--------------|----------|----------------|
| 12-30-100-023-0000 | 070 | 0 | 210,490 | 112,745 | 20110 | 5-93 |
| 12-30-101-002-0000 | 070 | 0 | 241,084 | 199,347 | 20125 | 5-97 |
| 12-30-101-006-0000 | 070 | 0 | 88,912 | 222,938 | 20113 | 5-93 |
| 12-30-101-007-0000 | 070 | 0 | 0 | 0 | 20049 | |
| 12-30-101-008-0000 | 070 | 0 | 858,637 | 1,165,726 | 20049 | 5-93 |
| 12-30-101-009-0000 | 070 | 0 | 91,561 | 37,512 | 20113 | 5-80 |
| 12-30-101-010-0000 | 070 | 0 | 48,017 | 88,877 | 20113 | 5-97 |
| 12-30-102-001-0000 | 070 | 0 | 355,030 | 1,582,005 | 20011 | 5-63 |
| 12-30-102-002-0000 | 070 | 0 | 485,667 | 568,340 | 20011 | 5-63 |
| 12-30-201-003-0000 | 070 | 0 | 15,348 | 96,803 | 20049 | 3-14 |
| 12-30-201-004-0000 | 070 | 0 | 14,079 | 97,076 | 20049 | 3-14 |
| 12-30-201-005-0000 | 070 | 0 | 6,626 | 3,986 | 20022 | 2-03 |
| 12-30-201-008-0000 | 070 | 0 | 3,513 | 9,018 | 20049 | 2-03 |
| 12-30-201-009-0000 | 070 | 0 | 3,254 | 8,657 | 20022 | 2-02 |
| 12-30-201-010-0000 | 070 | 0 | 3,254 | 7,937 | 20022 | 2-03 |
| 12-30-201-011-0000 | 070 | 0 | 3,254 | 7,683 | 20022 | 2-02 |
| 12-30-201-012-0000 | 070 | 0 | 3,254 | 7,476 | 20022 | 2-02 |
| 12-30-201-013-0000 | 070 | 0 | 3,254 | 9,403 | 20022 | 2-03 |
| 12-30-201-014-0000 | 070 | 0 | 3,790 | 10,204 | 20019 | 2-34 |
| 12-30-201-032-0000 | 070 | 0 | 5,688 | 25,676 | 20049 | 2-17 |
| | | 0 | 2,444,918 | 4,281,409 | | |

100

Example of incorporated property within village limits

| CLRTM290 | | OFFICE OF THE COUNTY CLERK | |
|---------------|---------------|---|-------------|
| DATE 08/01/96 | | TAX YEAR 1996 | |
| | | TAX CODE RATE REPORT | |
| TAX CODE | AGENCY NUMBER | AGENCY DESCRIPTION | TAX RATE |
| 20024 | 0001-0 | COUNTY OF COOK | 0.894 |
| | 0002-0 | FOREST PRESERVE DISTRICT OF COOK COUNTY | 0.072 |
| | 0003-0 | SUBURBAN T & SANITARIUM | 0.008 |
| | 0004-0 | CONSOLIDATED ELECTIONS | 0.029 |
| | 0020-0 | TOWN LEYDEN | 0.077 |
| | 0047-0 | ROAD AND BRIDGE LEYDEN | 0.131 |
| | 0080-0 | GENERAL ASSISTANCE LEYDEN | 0.007 |
| | 0110-0 | METRO WATER RECLAMATION DIST OF GR CHGO | 0.495 |
| | 0182-0 | COMMUNITY HIGH SCHOOL 212 | 1.641 |
| | 0251-0 | TRITON COMM COLL DIST 504 | 0.388 |
| | 0253-0 | FRANKLIN PARK PARK DISTRICT | 0.424 |
| | 0422-0 | VILLAGE OF FRANKLIN PARK | 1.484 |
| | 0815-0 | FRANKLIN PARK PUBLIC LIBRARY DISTRICT | 0.183 |
| | 0842-0 | SCHOOL DISTRICT 81 | 2.067 |
| TAX CODE RATE | | 7.980 | 14 AGENCIES |